

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date 10/20/98

Filing Number 4,050

Date Issued 04/76

Page 1 of 2

Revisions throughout

SUBJECT

Appropriation and Budgetary Accounting

PURPOSE

To provide information concerning the budgetary and appropriation/expenditure limitation controls within the Statewide Accounting and Reporting System (STARS).

AUTHORITATIVE REFERENCE

K.S.A. 75-3728

GENERAL INFORMATION

Budgeting is an established practice of state government that provides a mechanism for control over revenues and expenditures. Budgets are prepared by individual state agencies and submitted through the Division of Budget to the Governor. The Governor reviews the budgets and makes recommendations regarding the budgets and prepares proposed appropriation act language prior to submitting the combined budget to the Legislature. After legislative consideration, the budgets emerge as appropriation acts, which when signed by the Governor, become law. The appropriation amounts authorized in these laws are entered into the STARS records at the fund and account level and become the legal amount each agency may spend from the funds or accounts. Controls and edits exist within STARS to ensure compliance with the approved legislative appropriation amounts.

The Division of Accounts and Reports maintains a Central Chart of Accounts summarizing the funding of each state agency budget by fund and by budget unit. The authorized appropriation with its legislative citation is shown for each fund and budget unit. The budget unit is the lowest level appropriation authority that may be recorded in STARS. Although the Central Chart of Accounts is an excellent source of information for appropriation and expenditure limitations, this information is also available through Screen 62 of the STARS Online File Inquiry. Other sources for this information are the daily and monthly STARS reports such as the DAFR8101 (Daily Account Balances), The DAFR8010 (Appropriation Status), and the DAFR8120 (Cash Control Balances). The Customer Services Section of the Division of Accounts and Reports can provide additional information on this topic.

**DIVISION OF ACCOUNTS AND REPORTS
POLICY AND PROCEDURE MANUAL**

Revision Date 10/20/98

Filing Number 4,050

Date Issued 04/76

Page 2 of 2

Revisions throughout

CONTACT SOURCES

Division of Accounts and Reports
Central Accounting Services Section
Financial Integrity Team